

Panaji, 13th February, 2003 (Magha 24, 1924)

SERIES I No. 46

OFFICIAL GAZETTE



GOVERNMENT OF GOA

SUPPLEMENT

GOVERNMENT OF GOA

Goa Legislature Secretariat

LA/F2/606/2003

The following Bill which was introduced in the Legislative Assembly of the State of Goa on 07-02-2003 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Goa Tax on Luxuries (Amendment) Bill, 2003

(Bill No. 1 of 2003)

A

BILL

further to amend the Goa Tax on Luxuries Act, 1988 (Goa Act 17 of 1988).

BE it enacted by the Legislative Assembly of Goa in the Fifty-fourth Year of the Republic of India as follows:—

1. *Short title, commencement, duration and saving.*— (1) This Act may be called the Goa Tax on Luxuries (Amendment) Act, 2003.

(2) It shall be deemed to have come into force on the 15th November, 2002 and shall remain in force upto 31st March, 2003, but its expiry under the operation of this sub-section shall not affect,—

(a) the previous operation of, or anything duly done or suffered under, this Act or any rule made or any order made thereunder, or

(b) any right, privilege, obligation or liability acquired, accrued or incurred under this Act or any rule made or any order made thereunder, or

(c) any penalty, forfeiture or punishment incurred in respect of any offence under this Act or any rule made or any order made thereunder, or

(d) any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid.

any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if this Act had not expired.

2. *Amendment of section 2.*— In section 2 of the Goa Tax on Luxuries Act, 1988 (Goa Act 17 of 1988) (hereinafter referred to as the "principal Act"), in clause (n), after the words "under this Act", the expression "and includes surcharge, if any, leviable" shall be inserted.

3. *Insertion of new section 5C.*— After section 5B of the principal Act, the following section shall be inserted, namely:—

"5C. *Levy of surcharge.*— The tax payable under sub-section (2) of section 5 shall be increased by surcharge calculated at the rate of 10 percent of such tax."

4. **Repeal and saving.**— (1) The Goa Tax on Luxuries (Second Amendment) Ordinance, 2002 (Ordinance No.5 of 2002), is hereby repealed.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance, shall be deemed to have been done or taken under the principal Act as amended by this Act.

Statement of Objects and Reasons

The Finance Minister/Chief Minister in his Budget Speech for the year, 2002-03, has proposed to co-opt the private sector as associate in infrastructure development and marketing campaigns. For this purpose it was proposed to set up a corpus fund for marketing with contribution from the Government side and the private sector in the ratio of 2:1, subject to ceiling of Rs. 5 crores. The representative body of hoteliers, express their inability to contribute their share directly, due to off season and other financial difficulties and suggested levy of surcharge to raise their share of contribution into corpus fund. Accordingly, it is proposed to levy surcharge on luxury tax at the rate of 10%, to be collected for being credited to the corpus fund as contribution from the private sector, for a limited period commencing from 15-11-2002 and ending with 31-3-2003.

The Bill seeks to amend section 2 of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988), so as to amend the definition of the term 'tax', to include surcharge within its compass, the Bill also seeks to insert a new section '5C', in the said Act so as to provide for the levy of surcharge under the Act.

This Bill also seeks to replace the Goa Tax on Luxuries (Second Amendment) Ordinance, 2002 (Ordinance No. 5 of 2002), promulgated by the Governor of Goa on 15-11-2002.

Financial Memorandum

No financial implications are involved in this Bill since no additional expenditure will be incurred on account of the proposed amendments.

Porvorim-Goa
3rd February, 2003
Assembly Hall.

MANOHAR PARRIKAR
Chief Minister

Porvorim, Goa
6th February, 2003
Assembly Hall.

SUDHIR A. NARVEKAR
Secretary (Legislature)

Governor's Recommendation under Article 207 of the Constitution

In pursuance of article 207 of the Constitution of India, I, Kidar Nath Sahani, the Governor of Goa, hereby recommend to the Legislative Assembly of Goa the introduction and consideration of the Goa Tax on Luxuries (Amendment) Bill, 2003.

KIDAR NATH SAHANI
Governor

ANNEXURE

Extract of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988)

Section 2. Definitions.— In this Act, unless the context otherwise requires,—

- a)
- aa)
- b)

"(n) 'tax' means the tax levied on luxuries provided in a hotel or for accommodation provided for commercial purpose and on other luxuries provided under this Act";

Section 3. Taxing Authorities.— (1)

Section 5. Incidence and levy of tax.— (1)

Section 5B. Levy of tax on accommodation provided for commercial purposes.— subject to the provisions of this Act, there shall be levied and collected a tax at the rate of 12 per cent. on the turnover of receipts of the proprietor or rupees two hundred and fifty per day, whichever is higher, for accommodation provided for commercial purposes.

LA/F2/606/2003

The following Bill which was introduced in the Legislative Assembly of the State of Goa on 07-02-2003 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Goa Panchayat Raj (Seventh
Amendment) Bill, 2003

(Bill No. 3 of 2003)

A

BILL

*further to amend the Goa Panchayat Raj Act,
1994 (Goa Act 14 of 1994).*

BE it enacted by the Legislative Assembly of
Goa in the Fifty fourth Year of the Republic of
India, as follows:—

1. *Short title and commencement.*— (1) This
Act may be called the Goa Panchayat Raj
(Seventh Amendment) Act, 2003.

(2) It shall come into force at once.

2. *Amendment of section 2.*— In section 2
of the Goa Panchayat Raj Act, 1994 (Goa Act 14
of 1994) (hereinafter referred to as the "principal
Act"), for clause (9) the following clause shall
be substituted, namely:—

"(9) "Director" means the person appointed
as the Director of Panchayats under this Act
and includes an Additional Director."

3. *Insertion of new section 10A.*— After
section 10 of the principal Act, the following
section shall be inserted, namely:—

"10A.— If a person who has been elected
as a member of the Panchayat is or becomes
a member of the House of the People, the
Council of States or the State Legislative
Assembly, then at the expiration of a period
of fifteen days of such election, his seat in
the Panchayat shall become vacant, unless
he has previously resigned from his seat in
the House of the People, Council of States or
the State Legislative Assembly, as the case
may be."

4. *Amendment of section 129.*— In section
129 of the principal Act, after sub-section (3),
the following sub-section shall be inserted,
namely:—

"(4) As soon as may be after the first
meeting of the Zilla Panchayat, every member
thereof shall take the oath of Office before the
Director of Panchayats".

Statement of Objects and Reasons

It is necessary to create one post of Additional
Director in the Directorate of Panchayats for
quick disposal of appeals and other matters
under the Panchayat Raj Act, 1994 (Goa Act 14
of 1994).

The present Bill seeks to amend clause (9) of
section 2 of the said Act so as to include the
term "Additional Director" within the definition
of word "Director".

The Bill also seeks to insert a new section 10A
in the said Act on the lines similar to section
123 as contained in the said Act whereby a
person who has already been chosen as a
member of the Panchayat and is or becomes a
member of the House of People, the Council
of States or the State Legislative Assembly, then
at the expiration of a period of fifteen days
of such election, his seat in the Panchayat
shall become vacant unless he has previously
resigned from the other seat.

The Bill also seeks to make a provision for
administration of oath to the members of the
Zilla Panchayat by inserting sub-section (4) in
section 129 of the said Act.

This Bill seeks to achieve the above
objects.

Financial Memorandum

No financial implications are involved in
this Bill since no additional expenditure will
be incurred on account of the proposed
amendments.

Memorandum Regarding Delegated Legislation

No delegated legislation is envisaged in this Bill.

Panaji-Goa
3rd February, 2003.

MANOHAR AZGAONKAR
Minister for
Panchayati Raj

Assembly Hall,
Porvorim, Goa
5th February, 2003.

S. A. NARVEKAR
Secretary, Legislature

ANNEXURE

An abstract of the Goa Panchayat Raj Act, 1994
(Goa Act 14 of 1994)

2. **Definitions.**— (9) "Director" means the person appointed as the Director of Panchayats under this Act.

10. **Disqualification for membership.**— A person shall be disqualified for being chosen as, and for being, a member of the Panchayat if,—

(a) he is so disqualified by or under any law for the time being in force for the purpose of the elections to the State Legislature:

Provided that no person shall be disqualified on the grounds that he is less than twenty five years, if he has attained the age of twenty one years;

(b) he has been dismissed from service of the Government or any local authority;

(c) he holds any office of profit under any local or other authorities subject to the control of the Central Government, the State Government or the Government of any other States, other than such offices as are declared by rules made under this Act not to disqualify the holder;

(d) he is in arrears for such period as may be prescribed of any tax, fee or other sum due to the Panchayat;

(e) he has been convicted by a Court of any offence involving moral turpitude and five years have not been elapsed since his release; or

(f) he has directly or indirectly any share or monetary interest in any work done or to the Panchayat or any contract or employment with, under or by or on behalf of the Panchayat;

(g) he is employed in any Corporation, whether Statutory or otherwise, owned or controlled or financed in part or fully, by the Central Government or the Government or any State Government.

129. **Term of Office of Member.**— (1) Except as is otherwise provided in this Act, members of a Zilla Panchayat elected at a general election shall hold office for a term of five years.

(2) The term of office of members elected at a general election shall commence on the date appointed for the first meeting of the Zilla Panchayat.

(3) The term of office of a member elected to fill a casual vacancy shall commence on the date of publication of his name under section 128.

LA/F2/606/2003

The following Bill which was introduced in the Legislative Assembly of the State of Goa on 07-02-2003 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Goa Sales Tax (Amendment)
Bill, 2003

(Bill No. 5 of 2003)

A

BILL

further to amend the Goa Sales Tax Act, 1964
(Act 4 of 1964).

BE it enacted by the Legislative Assembly of Goa in the Fifty-fourth Year of the Republic of India as follows:-

1. **Short title and commencement.**— (1) This Act may be called the Goa Sales Tax (Amendment) Act, 2003.

(2) It shall be deemed to have come into force with retrospective effect from 1-4-2001.

2. **Amendment of section 29A.**— In section 29A of the Goa Sales Tax Act, 1964 (Act 4 of 1964), for clause (b), the following clause shall be substituted, namely:—

"(b) by a legal practitioner or a practicing Chartered Accountant; or".

Statement of Objects and Reasons

In terms of section 29A of the Goa Sales Tax Act, 1964 (Act 4 of 1964), any person who is entitled to appear before any authority, other than the High Court or Tribunal, in connection with any proceeding under the said Act, may be represented before such authority,—

(a) by his relative or a person regularly employed by him, if such relative or person is duly authorized by him in writing in this behalf;

(b) by a legal practitioner; or

(c) subject to such conditions as may be prescribed, by an Accountant, or by a person enrolled in the prescribed manner as a Sales Tax Practitioner by the Commissioner and duly authorized by the person whom he represents.

The Goa Branch of Western India Regional Council of the Institute of Chartered Accountants of India, represented to the Government, that the requirements of registration for putting in appearance in any proceedings before any authority under the said Act, should not made be applicable to Chartered Accountants and that necessary amendment may be made to section 29A, with retrospective effect.

It is, therefore, proposed to amend said clause (b) of section 29A of the said Act so as to exclude Chartered Accountants from the requirements of obtaining compulsory registration under the Goa Sales Tax Act, 1964, before representing any person before any authority in proceeding under the said Act, retrospectively w.e.f. 1-4-2001, i.e. the date section 29A was in force.

This Bill seeks to achieve above objects.

Financial Memorandum

No financial implications are involved in this Bill since no additional expenditure will be incurred on account of the proposed amendments.

Porvorim-Goa
4th February, 2003
Assembly Hall.

MANOHAR PARRIKAR
Chief Minister

Porvorim-Goa
6th February, 2003
Assembly Hall.

SUDHIR. A. NARVEKAR
Secretary (Legislature)

Governor's recommendation under Article 207 of the Constitution

In pursuance of article 207 of the Constitution of India, I, Kidar Nath Sahani, the Governor of Goa hereby recommend to the Legislative Assembly of Goa, the introduction and consideration of the Goa Sales Tax (Amendment) Bill, 2003.

(KIDAR NATH SAHANI)
Governor

ANNEXURE

Extract of the Goa Sales Tax Act, 1964 (Act 4 of 1964)

Section 29. Power of Commissioner etc. in certain matters.—(1) The Commissioner or any person appointed to assist him under sub-section (2) of section 3 shall, for the purposes of this Act, have the same powers as are vested in a Civil Court under the law relating to Civil Procedure for the time being in force in Goa when trying a suit, in respect of the following matters, namely:

- (a) enforcing the attendance of any person and examining him on oath or affirmation;
- (b) compelling the production of documents ; and
- (c) issuing commissions for the examination of witnesses; and any proceeding under this Act before the Commissioner or any person appointed to assist him under sub-section (2) of section 3 shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228, and for the purposes of section 196, of the Indian Penal Code.

(2) Subject to any rules made in this behalf, any authority referred to in sub-section (1) may impound and retain in its custody for such period as it thinks fit, any books of account or other documents produced before it, in any proceedings under this Act:

Provided that a person appointed to assist the Commissioner under sub-section (2) of section 3 shall not—

- (a) impound any books of account or other documents without recording his reasons for so doing; or
- (b) retain in his custody any such books or documents for a period exceeding thirty days without obtaining the approval of the Commissioner therefor.

Section 29A. Appearance before any authority in proceeding.— Any person who is entitled to appear before any authority, other than the High Court or Tribunal, in connection with any proceeding under this Act may be represented before such authority,—

- (a) by his relative or a person regularly employed by him, if such relative or person is duly authorized by him in writing in this behalf;
- (b) by a legal Practitioner; or
- (c) subject to such conditions as may be prescribed, by an Accountant, or by a person enrolled in the prescribed manner as a Sales Tax Practitioner by the Commissioner and duly authorized by the person represents.

LA/F2/606/2003

The following Bill which was introduced in the Legislative Assembly of the State of Goa on 10-02-2003 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Goa Salary, Allowances and Pension of Members of the Legislative Assembly (Amendment) Bill, 2003

(Bill No. 6 of 2003)

A

BILL

further to amend the Goa Salary, Allowances and Pension of Members of the Legislative Assembly Act, 1964.

BE it enacted by the Legislative Assembly of Goa in the Fifty-fourth Year of the Republic of India as follows:—

1. **Short title and commencement.**— (1) This Act may be called the Goa Salary, Allowances and Pension of Members of the Legislative Assembly (Amendment) Act, 2003.

(2) It shall come into force at once.

2. **Amendment of section 7B.**— In section 7B of the Goa Salary, Allowances and Pension

of Members of the Legislative Assembly Act, 1964 (Act No. 2 of 1965) (hereinafter referred to as the "principal Act"), for the words "not more than three persons", the words "any number of persons" shall be substituted.

3. **Omission of section 7BB.**— Section 7BB of the principal Act shall be omitted.

Statement of Objects and Reasons

In terms of section 7B of the Goa Salary, Allowances and Pension of Members of the Legislative Assembly Act, 1964 (Act 2 of 1965), a Member of the Legislative Assembly may appoint not more than three persons, possessing such qualifications and on such terms and conditions as may be prescribed, as his personal assistants. Further, in terms of section 7BB of the said Act, a Member of the Legislative Assembly shall be entitled for appointment of one junior stenographer, one junior assistant and one driver, with such pay scale as applicable to Government employees of equal status.

The present Bill seeks to amend section 7B of the said Act so as to enable a Member of the Legislative Assembly to appoint any number of persons, possessing such qualifications and on such terms and conditions as may be prescribed, as his personal assistants. Consequently, it is proposed to omit section 7BB of the said Act so as to do away with aforesaid appointment of junior stenographer, junior assistant and driver.

This Bill seeks to achieve the above objects.

Financial Memorandum

No financial implications are involved in this Bill since there is no additional expenditure on account of the proposed amendments.

Memorandum Regarding Delegated Legislation

No delegated legislation is envisaged in this Bill.

Porvorim-Goa
7th February, 2003
Assembly Hall.

FRANCISCO D'SOUZA
Minister for Legislative
Affairs

Porvorim-Goa
7th February, 2003
Assembly Hall.

SUDHIR. A. NARVEKAR
Secretary (Legislature)

ANNEXURE

Extract of the Goa Salary, Allowances and Pension of Members of the Legislative Assembly Act, 1964
(Act No. 2 of 1965)

Section 7B:

"Subject to the provisions of the rules made in this behalf, a member may appoint not more than three persons, possessing such qualifications and on such terms and conditions as may be prescribed, as his personal assistants."

Section 7BB:

"Appointment of other staff.— A Member shall be entitled for appointment of the following staff during his tenure, with such pay scale as applicable to Government employees of equal status:—

- (i) one Junior Stenographer;
- (ii) one Junior Assistant;
- (iii) one Driver:

Provided that if the Member so desires, he may opt for appointment of any Government employee of his choice on deputation on the same pay scale as specified above."

LA/F2/606/2003

The following Bill which was introduced in the Legislative Assembly of the State of Goa on 10-02-2003 is hereby published for general information in pursuance of the provisions of Rule-138 of the Rules of Procedure and Conduct of Business of the Legislative Assembly.

The Goa Salaries and Allowances of Ministers (Amendment) Bill, 2003

(Bill No. 7 of 2003)

A

BILL

further to amend the Goa Salaries and Allowances of Ministers Act, 1964 (Act 3 of 1965).

BE it enacted by the Legislative Assembly of Goa in the Fifty-fourth Year of the Republic of India as follows:—

1. *Short title and commencement.*— (1) This Act may be called the Goa Salaries and Allowances of Ministers (Amendment) Act, 2003.

(2) It shall come into force at once.

2. *Amendment of section 5.*— In section 5 of the Goa Salaries and Allowances of Ministers Act, 1964 (Act 3 of 1965).

(i) in sub-section (1), the "Explanation" thereof shall be omitted;

(ii) for sub-section (2), the following shall be substituted, namely:—

"(2) Each Minister shall be entitled for a maximum of two hundred litres of petrol, per month, for the use of his personal vehicle, the cost of which shall be borne by the Government in the prescribed manner.

Explanation.— the words "by the Government" shall be deemed to have been substituted by the words "the Legislative Assembly Secretariat" in case of application of these provisions to the Speaker and the Deputy Speaker.

Statement of Objects and Reasons

In terms of section (2) of section 5 of the Goa Salaries and Allowances of Ministers Act, 1964 (Act 3 of 1965), a Minister availing of motor car amenities shall be entitled to petrol for the car upto a maximum of one hundred litres per month the cost of which shall be borne by the Government.

The proposed Bill seeks to substitute said sub-section (2) of section 5 of the said Act, 1964, so as to entitle a Minister for a maximum of two hundred litres of petrol, per month, for the use of his personal vehicle, the cost of which shall be borne by the Government in the manner prescribed.

This Bill seeks to achieve the above objects.

Financial Memorandum

The additional financial liability on account of the proposed increase in petrol for the use of personal vehicle of ministers would be to the extent of Rs. 5,00,000/- per annum (approximately).

Memorandum Regarding Delegated Legislation

No delegated legislation is envisaged in this Bill.

ANNEXURE

Assembly Hall,
7th February, 2003
Porvorim, Goa.MANOHAR PARRIKAR
Chief MinisterAssembly Hall,
8th February, 2003
Porvorim, Goa.S. A. NARVEKAR
Secretary, Legislature**Governor's recommendation under Article
207 of the Constitution**

In pursuance of article 207 of the Constitution of India, I, Kidar Nath Sahani, the Governor of Goa hereby recommend to the Legislative Assembly of Goa, the introduction and consideration of the Goa Salaries and Allowances of Ministers (Amendment) Bill, 2003.

(KIDAR NATH SAHANI)
Governor**Extract of the Goa Salaries and Allowances of
Ministers Act, 1964 (Act No. 3 of 1965)****Section 5:**

Motor car amenities.—“(1) Each Minister shall be entitled to the free use of a motor car which shall be provided and maintained by the Government and the services of a chauffeur.

“Explanation.—The words “by the Government” shall be deemed to have been substituted by the words “the Legislative Assembly Secretariat” in case of application of this provision to the Speaker and the Deputy Speaker”.

(2) A Minister availing of the motor car amenities provided under sub-section (1) shall be entitled to petrol for the car upto a maximum of one hundred litres per month the cost of which shall be borne by the Government.